

What Is the Process?

1. Before starting the project the eligible business files a written request with the clerk of the local unit to establish an Industrial Development District or Plant Rehabilitation District. The program allows a local unit to adopt a resolution terminating a Plant Rehabilitation District or an Industrial Development District if there are not industrial facilities exemption certificates in effect within the Plant Rehabilitation District or the Industrial Development District.
2. After a public hearing, the local unit adopts a resolution establishing the district.
3. The eligible business files an application (Michigan Department of Treasury form L 4380) with the clerk of the local unit.
4. The local unit adopts a resolution approving the application and determines the number of years (1-12). The local unit and the business negotiate the length of abatement as well as terms and conditions which must be met during the term of the abatement.
5. The application and all attachments are filed with the State Tax Commission (STC).
6. The STC and MEDC review the application to determine compliance with the statute.
7. Upon approval, the STC issues the Industrial Facilities Exemption Certificate.